

# BOARD OF ACUPUNCTURE & RELATED TECHNIQUES

## Enabling Laws

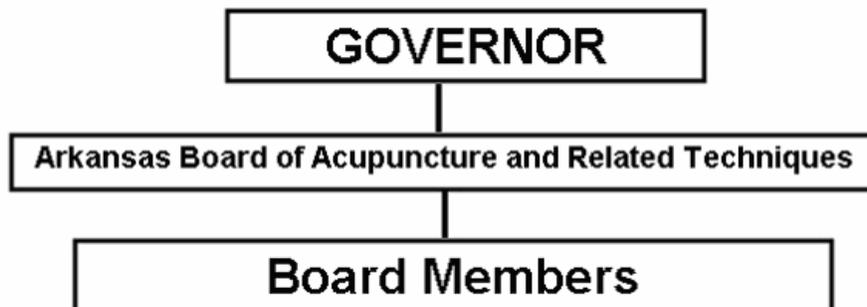
Act 1485 of 2003  
Arkansas Code Annotated §17-102-101 et. seq.

## History and Organization

The purpose of the Board is to protect the public from those persons who are untrained and unqualified to practice acupuncture and related techniques, to license those individuals who meet the qualifications of licensure under the Act, and to hear and resolve such disciplinary matters as may come before it.

The Board evaluates qualifications of applicants, and investigates complaints or allegations of practices violating provisions of the Act.

The Board currently contracts for part-time administrative support and office facilities in order to provide a central place for records storage, Board meetings, and service to licensees and the general public.



## Agency Commentary

The Arkansas State Board of Acupuncture and Related Techniques was created by Act 816 of 1997. The purpose of the Board is to protect the public from those persons who are untrained and unqualified to practice acupuncture and related techniques, to license those individuals who meet the qualifications of licensure under the Act, and to hear and resolve such disciplinary matters as may come before it. The Board is funded by license fees and an administrative fee used to contract for administrative support and facilities. The Board evaluates qualifications of applicants, and investigates complaints or allegations of practices violating provisions of the Act.

The Arkansas State Board of Acupuncture and Related Techniques is requesting an increase of \$7,000 each year to the Base Level appropriation for the 2005-2007 biennium to cover the cost of part-time administrative support.

## Audit Findings

DIVISION OF LEGISLATIVE AUDIT  
AUDIT OF :  
ARKANSAS BOARD OF ACUPUNCTURE AND RELATED TECHNIQUES  
FOR THE YEAR ENDED JUNE 30, 2003

Findings	Recommendations
Management again failed to implement adequate internal controls over cash receipts and bank balances. Also, expenditure and receipt transactions were not recorded into the Arkansas Administrative Statewide Information System (AASIS) as required. In addition, some accounting records were not retained for audit purposes. These conditions have weakened management's ability to safeguard State funds.	Strengthen internal controls and implement procedures to insure compliance with State accounting procedures.

## Cash Fund Balance Description as of June 30, 2004

Fund Account	Balance	Type	Location
3900000	\$20,670	Checking	Bank of America

### Statutory/Other Restrictions on use:

A.C.A. 17-102-109 establishes that the agency can use funds collected for expenses and to carry on the functions of the agency.

### Statutory Provisions for Fees, Fines, Penalties:

A.C.A. 17-102-204 authorizes the Board to collect fees.

### Revenue Receipts Cycle:

License fees are collected throughout the year and renewal fees are collected at the end of each year.

### Fund Balance Utilization:

Funds are collected on an irregular basis throughout the year.

## Publications

### A.C.A 25-1-204

Name	Statutory Authorization	Required for		# Of Copies	Reason (s) for Continued Publication and Distribution
		Governor	General Assembly		
None	N/A	N	N	0	N/A

## **Analysis of Budget Request**

**Appropriation / Program:** C13 - Acupuncture Operations

**Funding Sources:** 390-Acupuncture Board-Cash

Act 816 of 1997 created the State Board of Acupuncture and Related Techniques. The Board is funded from fees charged by the Agency, as authorized by Arkansas Code Annotated §17-102-204. The purpose of the Board is to protect the public from those persons who are untrained and unqualified to practice acupuncture and related techniques.

The Board has requested a Base Level budget of \$4,000 for each year of the 2005-2007 biennium plus a Change Level request of \$7,000 each year for Professional Fees & Services for a contractual agreement to provide administrative support to the Board.

The Executive Recommendation provides for the Agency Request.

## Appropriation / Program Summary

**Appropriation / Program:** C13 Acupuncture Operations  
**Funding Sources:** 390-Acupuncture Board-Cash

Commitment Item	Historical Data			Agency Request and Executive Recommendation					
	2003-2004 Actual	2004-2005 Budget	2004-2005 Authorized	2005-2006			2006-2007		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	2,883	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Travel-Conference Fees 5050009	0	0	0	0	0	0	0	0	0
Professional Fees and Services 5060010	3,930	7,000	0	0	7,000	7,000	0	7,000	7,000
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>6,813</b>	<b>11,000</b>	<b>4,000</b>	<b>4,000</b>	<b>11,000</b>	<b>11,000</b>	<b>4,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Funding Sources</b>									
Fund Balance 4000005	7,139	20,670		13,970	13,970	13,970	16,270	16,270	16,270
Cash Fund 4000045	20,344	4,300		6,300	13,300	13,300	700	7,700	7,700
<b>Total Funding</b>	<b>27,483</b>	<b>24,970</b>		<b>20,270</b>	<b>27,270</b>	<b>27,270</b>	<b>16,970</b>	<b>23,970</b>	<b>23,970</b>
<b>Excess Appropriation/(Funding)</b>	<b>(20,670)</b>	<b>(13,970)</b>		<b>(16,270)</b>	<b>(16,270)</b>	<b>(16,270)</b>	<b>(12,970)</b>	<b>(12,970)</b>	<b>(12,970)</b>
<b>Grand Total</b>	<b>6,813</b>	<b>11,000</b>		<b>4,000</b>	<b>11,000</b>	<b>11,000</b>	<b>4,000</b>	<b>11,000</b>	<b>11,000</b>

Budget exceeds Authorized Appropriation in Operating Expenses due to a transfer from the Cash Fund Holding Account.  
 Renewal fees from licensees are collected on a biennial basis.

## Change Level by Appropriation

**Appropriation / Program:** C13-Acupuncture Operations  
**Funding Sources:** 390-Acupuncture Board-Cash

### Agency Request

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	4,000	0	4,000	100.0	4,000	0	4,000	100.0
C01	Existing Program	7,000	0	11,000	275.0	7,000	0	11,000	275.0

### Executive Recommendation

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
<b>BL</b>	<b>Base Level</b>	4,000	0	4,000	100.0	4,000	0	4,000	100.0
C01	Existing Program	7,000	0	11,000	275.0	7,000	0	11,000	275.0

### Justification

C01	Increase of 7,000 in FY06 & FY07 for Professional Fees & Service for a contractual agreement to provide administrative support to the Board.
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